

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEXINGTON PRECISION CORP., <u>et al.</u>,	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
08-11153 (MG)
(Jointly Administered)

**ORDER GRANTING DEBTORS' FIRST OMNIBUS
OBJECTION, AS MODIFIED, TO CERTAIN (a) LATE-FILED CLAIMS,
(b) DUPLICATE CLAIMS, (c) SUPERSEDED CLAIMS AND (d) EQUITY CLAIMS**

Upon consideration of the first omnibus objection to proofs of claim, dated December 5, 2008 (the "Objection")¹ of Lexington Precision Corporation and its wholly-owned subsidiary, Lexington Rubber Group, Inc., each as debtors and debtors-in-possession (together, the "Debtors") to, among others, (a) proofs of claims 4472 and 4473 filed by CapitalSource Finance LLC, as agent, under the Debtors' prepetition credit agreements ("CapitalSource"), (b) proof of claim 4487 filed by the City of Rock Hill, SC ("Rock Hill"), and (c) proofs of claim 4480, 4481, and 4483 filed by Fair Harbor Capital, LLC as assignee of proofs of claim 74, 156, and 158 ("Fair Harbor"); and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and the Debtors having filed that certain Notice of Modification of the Debtors' First Omnibus Objection to Certain (a) Late-Filed Claims, (b) Duplicative Claims, and (c) Superseded Claims, and (d) Equity Claim, dated January 6, 2009 (the "Notice of Modification") that modifies the Debtors' Objection by

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

(1) withdrawing the Objection solely with respect to proofs of claim 4472 and 4473 filed by CapitalSource and proof of claim 4487 filed by Rock Hill, subject to the Debtors' reserving all rights, defense, and objections with respect to said proofs of claim and (2) substituting, with Fair Harbor's consent, proofs of claim 74, 156, and 158 for proofs of claim 4480, 4481, and 4483 (collectively, the "Fair Harbor Surviving Claims"), subject to the Debtors' reserving all rights, defenses, and objections with respect to the Fair Harbor Surviving Claims; and consideration of the Objection, as modified by the Notice of Modification, and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having determined based upon the Objection, the Notice of Modification, the record of the hearing, held on February 4, 2008 in respect of the Objection that pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and proper notice has been provided to each holder of a claim listed on the attached exhibits and all other parties entitled to notice and no other or further notice is necessary and the relief requested in the Objection is in the best interests of the Debtors, their estates, and creditors; and the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and therefore it is

ORDERED that each Late Filed Claim listed on **Exhibit A** attached hereto in the rows entitled "Claim to be Expunged" is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each Duplicate Claim listed on **Exhibit B** attached hereto in the rows entitled "Claim to be Expunged" is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each Superseded Claim listed on **Exhibit C** attached hereto in the rows entitled "Claim to be Expunged" is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each Equity Claim listed on **Exhibit D** attached hereto in the rows entitled "Claims to be Expunged" is hereby disallowed and expunged in its entirety; and it is further

ORDERED that Epiq is authorized and directed to delete the following from the official claims registry: (a) each Late Filed Claim listed on **Exhibit A** attached hereto, (b) each Duplicate Claim listed on **Exhibit B** attached hereto, (c) each Superseded Claim listed on **Exhibit C** attached hereto, and (d) each Equity Claim listed on **Exhibit D** attached hereto.

Dated: New York, New York
February 4, 2009

/s/ Martin Glenn
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

(Late Filed Claims)

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT A

LATE FILED CLAIMS - TO BE EXPUNGED

Claimant	Claim No.	Case No.	Date Filed	Amount to Be Expunged		Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
BIBB CONTROL SYSTEMS 2909 LANIER HEIGHTS ROAD MACON, GA 31217	4476	08-11156	09/03/2008	\$903.41	UNSECURED	Filed after Bar Date. See pages 3 and 4 of Objection.
FONTANET, JACQUES & FRANCOISE JT TEN 884 W END AVE NEW YORK, NY 10025-3506	4484	08-11153	09/23/2008	UNDETERMINED	UNSECURED	Filed after Bar Date. See pages 3 and 4 of Objection.
GRAY, ROGER J SR & LORIE G TR UA 12/08/2006 ROGER J GRAY & LORIE GRAY TRUST 9200 SOCKEYE CT # A FARWELL, MI 48622-9556	4467	08-11153	08/18/2008	\$41,730.00	UNSECURED	Filed after Bar Date. See pages 3 and 4 of Objection.
LINDAUER, CRAIG 12345 PEARL ROAD CHARDON, OH 44024	4469	08-11153	08/18/2008	UNDETERMINED	SECURED	Filed after Bar Date. See pages 3 and 4 of Objection.
MACHINISTS TOOL REPAIR 6484 GRAFTON ROAD VALLEY CITY, OH 44280	4470	08-11153	08/25/2008	UNDETERMINED	UNSECURED	Filed after Bar Date. See pages 3 and 4 of Objection.
MCMASTER-CARR SUPPLY COMPANY 6100 FULTON INDUSTRIAL BOULEVARD ATLANTA, GA 30336-2852	4482	08-11153	09/15/2008	\$4,466.26	UNSECURED	Filed after Bar Date. See pages 3 and 4 of Objection.
PITNEY BOWES CREDIT CORPORATION ATTN: RECOVERY DEPT. 27 WATERVIEW DR. SHELTON, CT 06484-4361	4485	08-11153	09/26/2008	\$1,035.89	UNSECURED	Filed after Bar Date. See pages 3 and 4 of Objection.

Total Amount to be Expunged:

\$48,135.56

EXHIBIT B

(Duplicate Claims)

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT B

DUPLICATE CLAIMS - TO BE EXPUNGED

Claimant	Duplicate Claim To Be Expunge	Case No.	Date Filed	Amount to Be Expunged	Remaining Claim No.	Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
CSC PARTNERSHIP ATTN JOSEPH CAPLEA PO BOX 357 GREENTOWN, OH 44630-0357	146	08-11153	07/21/2008	\$3,316.31 UNSECURED	36	More than one claim filed against the same entity for the same obligation. See page 4 of the Objection.
LIQUIDITY SOLUTIONS, INC. TRANSFEROR: SIGNATURE ALUMINUM CANADA IN D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	28	08-11153	04/24/2008	\$108,250.52 ADMINISTRATIVE UNSECURED	9	More than one claim filed against the same entity for the same obligation. See page 4 of the Objection.
LIQUIDITY SOLUTIONS, INC. TRANSFEROR: PREFERRED RUBBER COMPOUNDING D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	182	08-11153	07/28/2008	\$41,112.23 UNSECURED	50	More than one claim filed against the same entity for the same obligation. See page 4 of the Objection.
ZURICH AMERICAN INSURANCE COMPANY, ET AL ATTN MARY PERLICK 1400 AMERICAN LANE 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	32	08-11153	05/12/2008	\$0.00 UNSECURED UNLIQUIDATED	30	More than one claim filed against the same entity for the same obligation. See page 4 of the Objection.

Total Amount to be Expunged:

\$152,679.06

EXHIBIT C

(Amended and Superseded Claims)

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT C

AMENDED CLAIMS AND SUPERSEDED CLAIMS - TO BE EXPUNGED

Claimant	Amended and Superseded Claim to be Expunged	Case No.	Date Filed	Amount to Be Expunged	Remaining Claim	Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
LIQUIDITY SOLUTIONS, INC. TRANSFEROR: SIGNATURE ALUMINUM CANADA IN D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	9	08-11153	04/30/2008	\$108,250.52 ADMINISTRATIVE UNSECURED	198	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
LIQUIDITY SOLUTIONS, INC. TRANSFEROR: PREFERRED RUBBER COMPOUNDING D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	50	08-11153	06/19/2008	\$41,112.23 UNSECURED	274	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
LIQUIDITY SOLUTIONS, INC. TRANSFEROR: JTI, INC. D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	70	08-11153	07/10/2008	undetermined UNSECURED	199	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
LIQUIDITY SOLUTIONS, INC. TRANSFEROR: CHEMETALL OAKITE PRODUCTS D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	119	08-11153	07/16/2008	\$6,107.04 UNSECURED	227	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
MH EQUIPMENT CO. PO BOX 50 MOSSVILLE, IL 61552	54	08-11156	07/07/2008	\$1,107.74 UNSECURED	100	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT C

AMENDED CLAIMS AND SUPERSEDED CLAIMS - TO BE EXPUNGED

Claimant	Amended and Superseded Claim to be Expunged	Case No.	Date Filed	Amount to Be Expunged	Remaining Claim	Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
MOMENTIVE PERFORMANCE MATERIALS C/O JANELLE WENDORF 260 HUDSON RIVER ROAD WATERFORD, NY 12188	4	08-11153	04/25/2008	\$76,617.60 ADMINISTRATIVE	163	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
MOMENTIVE PERFORMANCE MATERIALS C/O JANELLE WENDORF 260 HUDSON RIVER ROAD WATERFORD, NY 12188	5	08-11153	04/25/2008	\$323,009.90 UNSECURED	164	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
PREFERRED RUBBER COMPOUNDING 1020 LAMBERT ST. BARBERTON, OH 44203	18	08-11153	05/01/2008	\$48,921.99 UNSECURED	50	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
WACKER CHEMICAL CORP ATTN: SANDY LEWIS, CREDIT MANAGER 3301 SUTTON RD ADRIAN, MI 49221	6	08-11156	04/28/2008	\$1,025,161.55 UNSECURED	246	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
WASTE MANAGEMENT ATTN GIAL HEPTIG, BANKRUPTCY SPECIALIST 2421 W. PEORIA AVE. PHOENIX, AZ 85029	25	08-11153	04/18/2008	\$3,598.77 UNSECURED	16	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT C

AMENDED CLAIMS AND SUPERSEDED CLAIMS - TO BE EXPUNGED

Claimant	Amended and Superseded Claim to be Expunged	Case No.	Date Filed	Amount to Be Expunged	Remaining Claim	Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
FAIR HARBOR CAPITAL, LLC AS ASSIGNEE OF RE CONDUIT COMPANY INC 875 AVENUE OF THE AMERICAS, SUITE 2305 NEW YORK, NY 10001	74	08-11153	07/10/2008	\$9,532.93 UNSECURED	4480	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
FAIR HARBOR CAPITAL, LLC AS ASSIGNEE OF GAYSON SDI 875 AVENUE OF THE AMERICAS, SUITE 2305 NEW YORK, NY 10001	156	08-11156	09/19/2008	\$14,651.22 UNSECURED	4481	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.
FAIR HARBOR CAPITAL, LLC AS ASSIGNEE OF GAYSON SDI 875 AVENUE OF THE AMERICAS, SUITE 2305 NEW YORK, NY 10001	158	08-11156	09/22/2008	\$6,588.40 UNSECURED	4483	Proofs of claim no longer valid due to subsequently filed proof of claim. See pages 4 and 5 of the Objection.

Total Amount to be Expunged:

\$1,664,659.89

EXHIBIT D

(Shareholder Claims)

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT D

SHAREHOLDER CLAIMS - TO BE EXPUNGED

Claimant	Claim No.	Case No.	Date Filed	Amount to Be Expunged		Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
BYERS, MARK W. I 149 TIMBUKTOOO LN SPEEDWELL, TN 37870	267	08-11153	08/14/2008	\$41,730.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
COLARUSSO, LOUISE 48 STOUT ST PITTSTON, PA 18640-3345	176	08-11153	07/28/2008	UNDETERMINED	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
D'ANGELO, SHARON 6071 LOCKLIE DRIVE HIGHLAND HTS., OH 44144	231	08-11153	08/11/2008	\$41,730.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
FONTANET, JACQUES & FRANCOISE JT TEN 884 W END AVE NEW YORK, NY 10025-3506	4484	08-11153	09/23/2008	UNDETERMINED	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
GRAY, ROGER J SR & LORIE G TR UA 12/08/2006 ROGER J GRAY & LORIE GRAY TRUST 9200 SOCKEYE CT # A FARWELL, MI 48622-9556	4467	08-11153	08/18/2008	\$41,730.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
LINDAUER, CRAIG 12345 PEARL ROAD CHARDON, OH 44024	4469	08-11153	08/18/2008	UNDETERMINED	SECURURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT D

SHAREHOLDER CLAIMS - TO BE EXPUNGED

Claimant	Claim No.	Case No.	Date Filed	Amount to Be Expunged		Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
LINDAUER, DALE 115 GARDEN ST BEDFORD, OH 44146	253	08-11153	08/13/2008	\$43,228.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
LINDAUER, DENNIS 1750 HICKS PIKE WALTON, KY 41094	232	08-11153	08/11/2008	\$706,200.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
LINDAUER, DENNIS 1750 HICKS PIKE WALTON, KY 41094	233	08-11153	08/11/2008	\$52,216.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
OSBORN, DAVID E. 240 NW FERRY ST. POULSBO, WA 98370	284	08-11153	08/15/2008	\$6,848.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
OSBORN, LOIS FOR ESTATE OF EDWIN H. OSBORN 240 NW FERRY ST POULSBO, WA 98370	283	08-11153	08/15/2008	\$62,060.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
PETROF, ALLEN 11310 THWING RD CHARDON, OH 44024	218	08-11153	08/05/2008	UNDETERMINED	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.

LEXINGTON PRECISION CORP., et al.
CASE NO. 08-11153 (MG) (Jointly Administered)
FIRST OMNIBUS OBJECTION TO CLAIMS - EXHIBIT D

SHAREHOLDER CLAIMS - TO BE EXPUNGED

Claimant	Claim No.	Case No.	Date Filed	Amount to Be Expunged		Grounds for Objection and Cross-Reference to the Pertinent Pages in the Objection
ROMANO, SANTO & JEAN JT TEN 317 TAFT AVE ROCHESTER, NY 14609-1109	207	08-11153	08/04/2008	UNDETERMINED	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
SULLIVAN, EDWARD J & CAROL JANE JT TEN 2247 SW DANFORTH CIR PALM CITY, FL 34990-7709	186	08-11153	07/30/2008	\$2,332.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.
TAKAYAMA, DIANE L. 3163 ELNORA CT MARIETTA, GA 30066	266	08-11153	08/14/2008	\$41,730.00	UNSECURED	Bar Date Order does not entitle holders of equity interests to file proofs of claim. See page 5 of the Objection.

Total Amount to be Expunged:

\$1,039,804.00